

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 5: General Board Hearing Procedures¹

Article 1: Application of Chapter and Definitions

5510. GENERAL APPLICATION OF CHAPTER 5.

(a) This chapter applies to Board hearings under any of the following laws:

- (1) Administration of Franchise and Income Tax Laws
Revenue and Taxation Code sections 18401-19802
- (2) Alcoholic Beverage Tax Law
California Constitution, article XX, section 22;
Revenue and Taxation Code sections 32001-32557
- (3) California Tire Fee
Public Resources Code sections 42860-42895;
Revenue and Taxation Code sections 55001-55381
- (4) Childhood Lead Poisoning Prevention Fee
Health and Safety Code sections 105275-105310;
Revenue and Taxation Code sections 43001-43651
- (5) Cigarette and Tobacco Products Tax Law
California Constitution, article XIII B, section 12;
Health and Safety Code sections 104555-104558;
Revenue and Taxation Code sections 30001-30482
- (6) Diesel Fuel Tax Law
Revenue and Taxation Code sections 9401-9433 and 60001-60708
- (7) Emergency Telephone Users Surcharge Law
Revenue and Taxation Code sections 41001-41176
- (8) Energy Resources Surcharge Law
Revenue and Taxation Code sections 40001-40216
- (9) Hazardous Substances Tax Law
Revenue and Taxation Code sections 43001-43651
- (10) Integrated Waste Management Fee Law
Public Resources Code sections 40000-40201, 44001-44006, and 48000-48008;
Revenue and Taxation Code sections 45001-45984
- (11) Marine Invasive Species Fee Collection Law
Public Resources Code sections 71200-71271;
Revenue and Taxation Code sections 44000-44008, 55001-55381
- (12) Motor Vehicle Fuel Tax Law
California Constitution, article XIX, sections 1-9;
Revenue and Taxation Code sections 7301-8526
- (13) Natural Gas Surcharge Law
Public Utilities Code sections 890-900;
Revenue and Taxation Code sections 55001-55381
- (14) Occupational Lead Poisoning Prevention Fee
Health and Safety Code sections 105175-105197;
Revenue and Taxation Code sections 43001-43651

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).

- (15) Oil Spill Response, Prevention, and Administration Fees Law
Government Code sections 8670.1-8670.51.1
Revenue and Taxation Code sections 46001-46751
- (16) Private Railroad Car Tax
California Constitution, article XIII, section 19;
Revenue and Taxation Code sections 11201-11702
- (17) Publicly Owned Property
California Constitution, article XIII, section 11(g);
Revenue and Taxation Code sections 1840 and 1841
- (18) Sales and Use Tax Law, Bradley-Burns Uniform Sales and Use Tax Law, and Transactions and Use Tax Law
Revenue and Taxation Code sections 6001-7176, 7200-7226, and 7251-7279.6, respectively
- (19) Senior Citizens Homeowners and Renters Property Tax Assistance Law
Revenue and Taxation Code sections 20501-20646
- (20) State-Assessed Property
California Constitution, article XIII, section 19;
Revenue and Taxation Code sections 721-868, 4876-4880, 5011-5014
- (21) Tax on Insurers Law
California Constitution, article XIII, section 28;
Revenue and Taxation Code sections 12001-13170
- (22) Timber Yield Tax
Revenue and Taxation Code sections 423.5, 431-437, 38101-38908
- (23) Underground Storage Tank Maintenance Fee
Health and Safety Code sections 25280-25299.99.3
Revenue and Taxation Code sections 50101-50162
- (24) Use Fuel Tax
Revenue and Taxation Code sections 8601-9433
- (25) Welfare Exemption
California Constitution, article XIII, section 4(b);
Revenue and Taxation Code sections 214-214.15, 254.5-254.6, 270-272

(b) This chapter sets forth rules of general application for all Board hearings conducted under the laws listed in subdivision (a) of this section. Where the procedure for a specific law differs from the general rule, the more specific procedure will be provided or cross-referenced.

(c) The rules and procedures in chapter 4 (commencing with section 5410) apply to appeals from the actions of the Franchise Tax Board. To the extent that provisions in this chapter conflict with chapter 4, the provisions of chapter 4 control.

(d) To the extent that provisions in this chapter conflict with the International Fuel Tax Agreement, the provisions of the International Fuel Tax Agreement control.

Note: Authority cited: California Constitution, article XIII, section 11; Government Code sections 15606, 15640; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

Reference: California Constitution, article XIII, section 11; Government Code sections 15606, 15640; Revenue and Taxation Code sections 251, 1840, 7051, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 45851, 46601, 50152, 55301, 60601.

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